DEWAN'S REPLY : Mr. Narayana Pillai, your representations will not be lost sight of.

3. Opening of a Sub-treasury at Alwaye.

MR. M. KRISHNA KAMMATHI JANARDANA KAMMATHI (*Member, Kunnatnad taluk, Group II*) represented that the people of Alangad were greatly inconvenienced by the abolition of the sub-treasury at Alangad and the distribution of work between the sub-treasuries at Parur and Perumpavur. As the more important portion of the Alwaye town lay in the Kunnatnad taluk, most of the work of the Alangad sub-treasury now devolved on the Perumpavur sub-treasury which had as a result more heavy work than it could adequately cope with. With the establishment of the Union Christian College at Alwaye, the money orders payable at Alwaye were greater in value than those sent out and the dangers attendant upon bringing such large sums of money from a distant place were considerable. The Municipality had often to remit large amounts into the treasury. An appreciable portion of the work in the Kunnatnad sub-treasury related to the P. W. Division, Sub-division and Section offices situated at Alwaye, and much inconvenience was inevitable under that arrangement. These difficulties experienced by the people generally and the Government offices could be obviated by establishing a sub-treasury at Alwaye. As the local Sub-Registrar or Second Class Magistrate could well be made *ex-officio* sub-treasury officer, the proposal would not involve the creation of any additional appointment.

DEWAN'S REPLY: Mr. Janardana Kammathi, Alwaye is at a distance of only nine miles from Parur and I understand there is easy communication between the two places. Besides, to multiply the number of treasuries is inadvisable at the present moment. In 1098, a principle was adopted, namely, that of establishing one sub-treasury for each taluk and one divisional treasury for each revenue division. To increase the number of treasuries would be against the policy laid down in 1098 ; and there has been no general need for revision of that arrangement. Besides, there will not be enough work for a sub-treasury and a sub-treasury officer at Alwaye. I am afraid, therefore, that that question will have to stand over for the present.

4. Hardships on account of increased taxation, and suggestions to remedy them.

MR. ERALIL THOMAS ISAAC (*Member, Municipal Council, Parur*) said that the people of Parur were put to great inconvenience and hardship on account of their being at the Cochin frontier. The people in the adjoining land of Cochin were happy, contented and prosperous while his constituents were worried by the numerous taxes imposed by the Government and the municipality. The people of Parur were treated like suspects and watched and examined by the Excise authorities whenever they moved out. Parur was one of those places on which a municipality had been thrust. The people did not want a municipality. The municipality was regarded only as another agency for taxation. The Tahsildars now divested of magisterial powers resorted to their powers under the Income Tax Regulation to oppress the people. There were few people at Parur who had incomes above the taxable minimum. There were insuperable difficulties in the way of getting refunds ; and it was not known whether all the income tax collected from the people reached the coffers of the Government. The license fee realised from fishermen was a source of real grievance. The low economic condition of the people at Manjali required investigation. If the Government were to reduce their expenditure, there would be no need to add to the burdens of the people. The present system of education also should be reformed, and provision should be made for industrial education. Most of the articles in common use were imported from abroad. It should be the aim to manufacture or produce locally all the daily requirements.

DEWAN'S REPLY: Mr. Thomas Isaac, Government note with considerable interest your remarks about the afflictions caused to the people of Parur by the local Municipality which you do not want.

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2. In the matter of taxation, I do not suppose you will find the people of any country who do not complain about having to pay taxes. And as regards the happy state of affairs outside Travancore, pictured by you, is it not true that the grass on the other side of the hedge is always the greenest?

5. Kandukrishi lands in Ambalapuzha.

MR. K. SANKARA PANIKKAR (*Member, Ambalapuzha taluk, Group I*) pointed out that the *Kandukrishi* lands were Crown lands granted on permanent lease under certain definite conditions to tenants. The *Viruthi* lands, to which services were attached and in respect of which tax was payable in kind, *i. e.*, in paddy, were also similarly held by tenants. In consideration of the grievances caused by the *Viruthi* tenure, the services and tax in kind were abolished during the administration of Dewan Mr. V. P. Madhava Rao. The hardships wrought by the levy of tax on *Kandukrishi* lands in kind and the desirability of entrusting the work of tax collection to the regular *pakuthi* staff had been urged before the Government on several occasions in the past and admitted by the Government. In the Ambalapuzha taluk, *Kandukrishi* lands alone were liable to taxation in kind and the incidence was also high. A deputation recently waited on the Government to press the matter.

The collection of tax in paddy entailed great difficulties by the Government who had not enough granaries of their own and were obliged to hire private granaries, often accompanied by the risk that they belonged to persons of comparatively poor means. A commutation rate of eleven chackrams a *para* was fixed when the paddy tax on *Viruthi* lands was abolished. It would be no loss to Government if the same commutation rate be adopted in respect of the *Kandukrishi* lands which were comparatively more heavily taxed. It would not be convenient to retain paddy tax for a portion only so as to make the pension payment. In so far as the quantity required for pension payment was concerned, the commutation rate might be fixed on the basis of the average market price of paddy during the last ten years, and the rate of eleven chackrams adopted for the *Viruthi* lands applied for the remaining quantity. The average of these two rates might be fixed as the commutation rate.

The gains and advantages to the Government by the proposed conversions were numerous. Government owned granaries only in 4 out of the 12 *Nelpuras* and were therefore obliged to store nearly 2·5 lakhs of *paras* of paddy out of 3,44,762 *paras* in private granaries rented at 6,051 *paras* of paddy a year. Besides the above rent, the cost of the present *Kandukrishi* establishment amounting to Rs. 11,140 annually might be saved as the work could well be transferred to the taluk authorities. The expenditure of Rs. 23,360 under transport charges could also be saved. The loss sustained in the sale of the surplus paddy at low rates and the expenditure incurred for the travelling allowance, etc., of officers conducting the sales could also be avoided.

From the point of view of the tenants, the advantages of the conversion were incalculable. They were put to great inconvenience in having to transport the paddy and measure it at various places. The tenants were making, in addition to the tax, a number of petty payments such as *alakkada*, *alavuvasi*, *nirapara* and *uranellu*. Nearly 40,000 *paras* of paddy were pocketed by the authorities every year under these heads. In connection with the supply of *varinjavara* and *dharmapullu* a large fine is annually realised under *vilavasi*. The *bhogasankhya* due to the service-holder was not disbursed equitably. Even when the crops had been destroyed, the tenants were obliged to pay in paddy with the result they had to buy paddy in the open market at exorbitant rates. Advantages similar to those granted on conversion to *Viruthi* holders could be claimed by the holders of *Kandukrishi* lands. As a matter of fact, in some years, the harvest was inadequate to pay the tax.

Permission should be granted to redeem mortgages of *Kandukrishi* lands and for the free transfer and disposal of the tenant's rights. In the absence of such rights, the redemption of lands alienated for petty consideration had become impossible. A tenant could not now realise money on improvements. The restriction requiring the previous permission of the Government for instituting suits in respect of *Kandukrishi* lands should be removed.

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